IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY NINTH DAY OF NOVEMBER,
TWO THOUSAND AND SIX

PRESENT

**THE HON'BLE MR JUSTICE J.CHELAMESWAR**
**AND**
**THE HON'BLE MR JUSTICE D.APPA RAO**

**WRIT PETITION Nos.24698 AND 24705 OF 2006**

**WRIT PETITION No.24698 OF 2006**

Between:

M/s.J.P.Printers, Ameerpet, Hyderabad,
Represented by its Managing Partner
Mr.Mathews Peter.

**..... PETITIONER**

AND

The Additional Commissioner (CT) Legal,
A.P. Hyderabad, and others.

**....RESPONDENTS**

**WRIT PETITION No.24705 OF 2006**

Between:

M/s.J.P.Printers, Ameerpet, Hyderabad,
Represented by its Managing Partner
Mr.Mathews Peter.

**..... PETITIONER**

AND

The Additional Commissioner (CT) Legal,
A.P. Hyderabad, and others.

**… RESPONDENTS**

**THE HON'BLE MR JUSTICE**
**J.CHELAMESWAR**
**AND**
**THE HON'BLE MR JUSTICE**
**D.APPA RAO**

**WRIT PETITION Nos.24698 AND 24705 OF 2006**

**C O M M O N O R D E R**
**(Per Sri Justice J.Chelameswar)**

**The writ petitioner is the same in these two writ petitions. It is a partnership firm engaged in the business of sale of books, printing and supply of annual reports etc. and is a registered dealer on the rolls of the third respondent under the A.P.G.S.T.Act. For the assessment years 2000-2001 and 1999-2000 respectively, the tax liability of the petitioner under the above-mentioned Act came to be determined by the assessing authority treating the activity of the petitioner as one of sale of books. However, the second respondent revised the said assessment orders in exercise of the power under Section 20(2) of the APGST Act treating the activity of the petitioner as one of works contract and came to the conclusion that the petitioner is liable to pay the tax at a higher rate than the one determined by the assessing authority. Aggrieved by the same, the petitioner carried the matter in appeals before the Sales Tax Appellate Tribunal, which are said to be pending. Pending the appeals, it appears the petitioner moved applications before the first respondent seeking stay of recovery of the tax in dispute. The said applications were rejected by the first respondent by orders dated 11.05.2006. Hence the present writ**

**petitions.**

**Heard the learned Government Pleader.**

**In the circumstances, we are of the opinion that the writ petitions can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax on condition the petitioner deposits 50% of the disputed tax, with reference to each of the abovementioned assessment years, during the pendency of the appeals before Sales Tax Appellate Tribunal,**
**within a period of six weeks from today. The amount of tax, if any, paid already towards the disputed tax, shall be given credit while computing the above-mentioned amount of 50%.**

**With the above direction, the writ petitions are disposed of.**

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**JUSTICE J.CHELAMESWAR**

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**JUSTICE D.APPA RAO**

**29th NOVEMBER, 2006**
**PGS**

**THE HON'BLE MR JUSTICE**
**J.CHELAMESWAR**
**AND**
**THE HON'BLE MR JUSTICE**
**D.APPA RAO**

**WRIT PETITION Nos.24698 AND 24705 OF 2006**

**(Per Sri Justice J.Chelameswar)**

**29th NOVEMBER, 2006**